



JENNIFER M. GRANHOLM
GOVERNOR

STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

REGULAR MEETING OF THE STATE TAX COMMISSION

AGENDA

DATE OF MEETING: April 10, 2006

PLACE OF MEETING: Treasury Bond Finance Board Room
1st Floor Richard H. Austin State Office Building
Lansing, MI

TIME OF MEETING: 9:00 A.M.

The following items are on the agenda for this meeting.

1. Approval of the minutes of March 22, 2006 as presented.
2. Proposed Bulletin 5 of 2006 -- Changes Due to Public Act 13 of 2006 - Authority of July or December Board of Review to Correct Qualified Errors. To the Commission for approval.
3. Proposed Bulletin 6 of 2006 - County Multipliers. To the Commission for approval.
4. Industrial Facility Exemption Applications to Commission for approval to issue certificates involving **Over 5%** of the SEV of the local government units. See list below for application identification. Staff Recommendation: Approve.

APPL. NO.	NAME	LOCAL UNIT	COUNTY	APPL. TYPE	INVESTMENT
2006-032	RE-SOURCE IND INC	CITY OF MUSKEGON	MUSKEGON	2	\$159,400
2006-036	PRO-WELD INC	CITY OF PORT HURON	ST CLAIR	2	\$175,000
2006-040	BEST METAL PRODUCTS COMPANY	CASCADE TWP	KENT	2	\$1,830,000
2006-049	HOUSE OF FLAVORS INC	CITY OF LUDINGTON	MASON	2	\$1,453,500
2006-050	TRW VEHICLE SAFETY SYSTEMS INC	VILLAGE OF ROMEO	MACOMB	2	\$3,230,000
2006-051	ABCOR INDUSTRIES LLC	HOLLAND TWP	OTTAWA	2	\$1,648,600
2006-052	CEQUENT ELECTRICAL PRODUCTS INC	VILLAGE OF TEKONSHA	CALHOUN	2	\$1,667,400
2006-054	KNOUSE FOODS COOPERATIVE INC	VILLAGE OF PAW PAW	VAN BUREN	2	\$998,000
2006-056	PRODUCTION FABRICATORS INC	MUSKEGON TWP	MUSKEGON	2	\$620,000
2006-057	GENERAL MOTORS CORPORATION	YPSILANTI TWP	WASHTENAW	2	\$103,070,000
2006-058	CAFLOR INDUSTRIES	YSPILANTI TWP	WASHTENAW	2	\$871,013
2006-059	INTERTEK ETL ENTELA	CITY OF KENTWOOD	KENT	2	\$2,131,000
2006-060	TAC INC	BLACKMAN TWP	JACKSON	2	\$7,600,000
2006-061	TAC INC	BLACKMAN TWP	JACKSON	2	\$2,210,000
2006-062	THE FEIGNER CO INC	CASTLETON TWP	BARRY	2	\$300,000
2006-063	M&S MANUFACTURING CO	CITY OF HUDSON	LENAAWEE	2	\$177,720
2006-064	RUBBER ENTERPRISES	CITY OF IMLAY CITY	LAPEER	2	\$10,423,000

4. (continued):

APPL. NO.	NAME	LOCAL UNIT	COUNTY	APPL. TYPE	INVESTMENT
2006-066	JERZ MACHINE TOOL CORP	CITY OF DOWAGIAC	CASS	2	\$618,226
2006-068	CREATIVE ENGINEERED POLYMER PROD	CITY OF LAPEER	LAPEER	2	\$465,961
2006-069	LAPEER INDUSTRIES INC	CITY OF LAPEER	LAPEER	2	\$503,795
2006-070	QUEST INDUSTRIES	CITY OF LAPEER	LAPEER	2	\$134,965
2006-072	LAMSON PRECISION	CITY OF BEAVERTON	GLADWIN	2	\$40,000
2006-073	VICKERS ENGINEERING INC	WEESAW TWP	BERRIEN	2	\$2,417,999
2006-074	INTEGRATED METAL TECHNOLOGY INC	SPRING LAKE TWP	OTTAWA	2	\$1,241,700
2006-075	MERIDIAN INCORPORATED	SPRING LAKE TWP	OTTAWA	2	\$7,182,783
2006-076	FUTURAMIC TOOL & ENGINEERING CO	CITY OF WARREN	MACOMB	2	\$3,500,000
2006-077	STEEL DIMENSIONS INC	BEDFORD TWP	MONROE	2	\$1,450,000
2006-078	GREEN TREE COMPOSITES LLC	ST JOSEPH TWP	BERRIEN	2	\$2,300,586
2006-081	COLDWATER PRODUCTS INC	CITY OF COLDWATER	BRANCH	2	\$45,000
2006-082	PUTNAM MACHINE PRODUCTS INC	CITY OF COLDWATER	BRANCH	2	\$303,963
2006-083	CS MANUFACTURING INC	CITY OF CEDAR SPRINGS	KENT	2	\$2,783,440
2006-084	SHELBY ENTERPRISES INC	VILLAGE OF ROMEO	MACOMB	2	\$1,287,379
2006-085	MARTINREA INDUSTRIES	CITY OF CLARE	ISABELLA	2	\$109,117
2006-106	PRO-WELD INC	CITY OF PORT HURON	ST CLAIR	2	\$2,555,333

5. Industrial Facility Exemption Application to Commission for approval to transfer the certificates. See list below for application identification.

Staff Recommendation: Approve.

CERT.NO.	NAME	LOCAL UNIT	COUNTY	REASON
1995-452	AUTOMOTIVE COMPONENTS HOLDINGS LLC	CITY OF STERLING HEIGHTS	MACOMB	from Visteon Corporation
1995-699	KEEBLER COMPANY	CITY OF WYOMING	KENT	from Holland Amer. Wafer
1996-456	AUTOMOTIVE COMPONENTS HOLDINGS LLC	CITY OF STERLING HEIGHTS	MACOMB	from Visteon Corporation
1997-011	BLACK RIVER MANUFACTURING	CITY OF PORT HURON	ST. CLAIR	from Dualox, Inc.
2000-700	AUTOMOTIVE COMPONENTS HOLDINGS LLC	CITY OF STERLING HEIGHTS	MACOMB	from Visteon Corporation
2002-400	AUTOMOTIVE COMPONENTS HOLDINGS LLC	CITY OF STERLING HEIGHTS	MACOMB	from Visteon Corporation
2002-408	AUTOMOTIVE COMPONENTS HOLDINGS LLC	CITY OF STERLING HEIGHTS	MACOMB	from Visteon Corporation
2003-486	AUTOMOTIVE COMPONENTS HOLDINGS LLC	CITY OF STERLING HEIGHTS	MACOMB	from Visteon Corporation
2004-465	AUTOMOTIVE COMPONENTS HOLDINGS LLC	CITY OF STERLING HEIGHTS	MACOMB	from Visteon Corporation
2004-466	AUTOMOTIVE COMPONENTS HOLDINGS LLC	CITY OF STERLING HEIGHTS	MACOMB	from Visteon Corporation

6. Industrial Facility Exemption Application to Commission for approval to amend the original certificates. See list below for application identification.
Staff Recommendation: Approve.

CERT.NO.	NAME	LOCAL UNIT	COUNTY	REASON
2003-571	VITEC LLC	CITY OF DETROIT	WAYNE	personal from \$11,304,000 to \$21,546,971
2005-524	RYDER INTEGRATED LOGISTICS, INC	DELTA TWP.	EATON	from Ryder System, Inc.
2005-527	RYDER INTEGRATED LOGISTICS, INC	DELTA TWP.	EATON	from Ryder System, Inc.
2005-670	RYDER INTEGRATED LOGISTICS, INC	DELTA TWP.	EATON	from Ryder System, Inc.
2006-002	AMHAWK LLC	CITY OF COLOMA	BERRIEN	from 320 Park ST to 100 Clements Ct.

7. Industrial Facility Exemption Application to Commission for approval to revoke per Section 15(3). (Requested by municipality). See list below for application identification.
Staff Recommendation: Revoke, subject to an offering of hearing. (Revocation effective December 30, 2006):

CERT. NO.	NAME	LOCAL UNIT	COUNTY	COMPONENT
2005-612	MAPAL INC	PORT HURON TWP.	ST. CLAIR	personal, DUPLICATE OF 2004-561

8. Air Pollution Control Exemption Applications to Commission for approval to amend the certificates. See attached list for application identification.
Staff Recommendation: Approve.

APPL. NO.	NAME	LOCAL UNIT	COUNTY	INVESTMENT
1-1857	TES FILER CITY STATION	FILER TWP.	MANISTEE	\$9,705,233
1-3176	DOW CHEMICAL CO	CITY OF MIDLAND	MIDLAND	\$782,431

9. P.A. 328 of 1998 New Personal Property Exemption Application to Commission for approval to issue the certificate. See list below for application identification.
Staff Recommendation: Approve.

APPL. NO.	NAME	LOCAL UNIT	COUNTY	YEARS
091-2006	BODMAN LLP	CITY OF DETROIT	WAYNE	12

10. Neighborhood Enterprise Zone Applications to Commission for approval to issue the certificates. See attached list for application identification.
Staff Recommendation: Approve.

APPL. NO.	NAME	LOCAL UNIT	COUNTY	APPL. TYPE	INVESTMENT
N2002-146	TARALYN HUGHES	CITY OF DETROIT	WAYNE	2	\$190,000
N2002-171	LONNELL & BOBBETTE L WILLIAMS	CITY OF DETROIT	WAYNE	2	\$159,565
N2002-174	GREGORY MITCHELL & EMILY HUGHES	CITY OF DETROIT	WAYNE	2	\$157,114
N2002-205	JERMAIN & RENEE KIDD	CITY OF DETROIT	WAYNE	2	\$181,434
N2002-379	PATRICIA MOORE	CITY OF DETROIT	WAYNE	2	\$215,000
N2002-476	VERONICA BONNER	CITY OF DETROIT	WAYNE	2	\$86,000
N2003-036	ELVIN & AUDREY OWENSBY	CITY OF DETROIT	WAYNE	2	\$147,000
N2003-282	WILLIAM G POULOS	CITY OF DETROIT	WAYNE	1	\$19,028
N2003-283	GREGORY W POULOS	CITY OF DETROIT	WAYNE	1	\$19,028
N2003-287	ROBERT S PLANNETTE	CITY OF DETROIT	WAYNE	1	\$12,370
N2003-307	CLIFFORD JR & DOROTHY E AUSTIN	CITY OF DETROIT	WAYNE	1	\$10,349
N2003-309	HARVEY A TAYLOR	CITY OF DETROIT	WAYNE	1	\$8,211
N2003-311	CLIFFORD JR & DOROTHY E AUSTIN	CITY OF DETROIT	WAYNE	1	\$6,498
N2003-316	SARAH B MCDADE & BRIAN D JOHNSON	CITY OF DETROIT	WAYNE	1	\$13,664
N2003-325	TERESA S FRONTERA	CITY OF DETROIT	WAYNE	1	\$12,959
N2003-351	ALEX J FARKAS	CITY OF DETROIT	WAYNE	1	\$16,237
N2003-382	CLIFFORD SITTO	CITY OF DETROIT	WAYNE	1	\$14,849
N2003-393	CLIFFORD, JR & DOROTHY E AUSTIN	CITY OF DETROIT	WAYNE	1	\$9,399
N2004-0079	MARGIE WALTON	CITY OF DETROIT	WAYNE	2	\$184,400
N2004-0165	FRANCINE DAVIS CAMPBELL	CITY OF DETROIT	WAYNE	2	\$188,785
N2004-0182	G DORIS JOHNSON	CITY OF DETROIT	WAYNE	2	\$240,963
N2004-0190	ZENELLE TODD	CITY OF DETROIT	WAYNE	2	\$95,000
N2004-0192	GERRY BRIDE	CITY OF DETROIT	WAYNE	2	\$95,000
N2004-0202	WYONIA COX	CITY OF DETROIT	WAYNE	2	\$83,000
N2004-0206	KIMBERLY HANSERD	CITY OF DETROIT	WAYNE	2	\$95,000
N2004-0236	RYAN C WILLIAMS	CITY OF DETROIT	WAYNE	2	\$276,000
N2004-0265	VINCENT & LISA A GOTKO	CITY OF DETROIT	WAYNE	1	\$33,736
N2004-0267	MARK F SCHROEDER	CITY OF DETROIT	WAYNE	1	\$23,369
N2004-0278	PAVLE BOJICIC	CITY OF DETROIT	WAYNE	1	\$23,369
N2004-0279	MELVIN A TOMLINSON	CITY OF DETROIT	WAYNE	1	\$25,463
N2004-0281	GERTIE N ERVIN	CITY OF DETROIT	WAYNE	1	\$13,439
N2004-0289	ELENA SCIOPU & MIHAI FACAEANU	CITY OF DETROIT	WAYNE	1	\$23,369
N2004-0298	DENISE E HOLLIS	CITY OF DETROIT	WAYNE	1	\$33,736
N2004-0307	MOLLIKA & SUNIL BASU	CITY OF DETROIT	WAYNE	1	\$24,245
N2004-0313	JOHN & ROXANNE WENSKAY	CITY OF DETROIT	WAYNE	1	\$35,107
N2004-0331	ALVIN D QUINN	CITY OF DETROIT	WAYNE	1	\$27,577
N2004-0363	JOHN S & MARGARET A ROBERSON	CITY OF DETROIT	WAYNE	1	\$33,736
N2004-0364	LARVENE M ROBINSON	CITY OF DETROIT	WAYNE	1	\$27,577
N2004-0382	NIRAV B SHAH	CITY OF DETROIT	WAYNE	1	\$33,736
N2004-0387	DUANE MONTGOMERY & HELEN SMITH	CITY OF DETROIT	WAYNE	1	\$12,528
N2004-0396	ROBERT C & PATRICIA IGWE	CITY OF DETROIT	WAYNE	1	\$27,577
N2004-0401	RACHEL KADO	CITY OF DETROIT	WAYNE	1	\$36,751
N2004-0431	CHARLES M GAYNEY	CITY OF DETROIT	WAYNE	1	\$35,107
N2004-0463	VARSHA MENDIRATTA	CITY OF DETROIT	WAYNE	1	\$35,107
N2004-0487	ORTHOPEDIC TRAUMA SPECIALISTS	CITY OF DETROIT	WAYNE	1	\$19,162
N2004-0498	HERMAN KADO	CITY OF DETROIT	WAYNE	1	\$36,751
N2005-0079	KATRINA COLQUITT	CITY OF DETROIT	WAYNE	2	\$229,900
N2005-0261	CARL E SCHULTZ	CITY OF DETROIT	WAYNE	1	\$28,785
N2005-0324	KYLE CAMPBELL	CITY OF DETROIT	WAYNE	1	\$20,234
N2005-0327	KYLE CAMPBELL	CITY OF DETROIT	WAYNE	1	\$20,234
N2005-0376	FRANCIS X GRABOWSKI	CITY OF DETROIT	WAYNE	1	\$10,671
N2005-0959	ERIN C BOURASSA	CITY OF DETROIT	WAYNE	2	\$205,846
N2006-003	DAVID LAWRENCE	CITY OF INKSTER	WAYNE	2	\$140,679
N2006-005	KATRINA DUMAS	CITY OF INKSTER	WAYNE	2	\$111,100
N2006-007	JAMES MCCULLOUGH	CITY OF INKSTER	WAYNE	2	\$154,786
N2006-012	KARAN BAILEY	CITY OF INKSTER	WAYNE	2	\$139,209

11. Neighborhood Enterprise Zone Application to Commission for approval to dismiss the certificate. See attached list for application identification.
Staff Recommendation: Dismiss.

<u>APPL. NO.</u>	<u>NAME</u>	<u>LOCAL UNIT</u>	<u>COUNTY</u>	<u>APPL. TYPE</u>	<u>INVESTMENT</u>
N2002-387	LOMBARDO HERITAGE LLC	CITY OF DETROIT	WAYNE	2	\$0

12. Approval of the following certified personal property examiner certificates issued as preliminary approvals since the STC Meeting held on 1-24-06:

<u>Last Name</u>	<u>First Name</u>	<u>County</u>	<u>Township, Village and/or City</u>
Johnson	Nancy Flake	Genesee	City of Flint
Johnson	Philip Walker	Genesee	City of Flint

13. MCL 211.154 notification of omitted or incorrectly reported property not concurred in by both the assessing officer and the owner. See attached list for file identification.
Scheduled for 9:30 A.M. and 10:30 A.M.

14. **Scheduled for 12:00 P.M.**

Memo from Kelli Sobel, Executive Secretary, regarding a complaint against the City of Birmingham's March Board of Review. At the STC Meeting held on 3-1-06, the Commission directed that the City of Birmingham's Board of Review, City Assessor, and City Attorney attend a future State Tax Commission meeting to discuss potentially inappropriate actions related to tax assessments and actions related to the lowering of assessments for parcels owned by Board of Review members and to discuss possible solutions. City of Birmingham, Oakland County, Complaint 05-031.

15. MCL 211.154 notification of omitted or incorrectly reported property concurrences by both the assessing officer and the owner. See attached list for file identification.

16. MCL 211.154 Petition 154-03-2073 Charles & Shannon Atwell

AuGres Township, Arenac County

Parcel No. 003-0-D01-000-015-00 Notice was received that the above-referenced petition be withdrawn The correction to the assessment was made at the Board of Review. Staff recommendation: Withdrawal of the petition as requested by the assessor.

MCL 211.154 Petition 154-04-0370 Bradley & Debra Shaw

Sumner Township, Gratiot County

Parcel No. 29-14-030-008-00 Notice was received that the above-referenced petition be withdrawn There has been a transfer of ownership. Staff recommendation: Withdrawal of the petition as requested by the assessor.

16. (continued):

MCL 211.154 Petition 154-04-1172 Griffin Pest Control

City of Kalamazoo, Kalamazoo County

Parcel No. 9049335 Notice was received that the above-referenced petition be withdrawn. An audit was performed and after further investigation, there was no additional discovery. Staff recommendation: Withdrawal of the petition as requested by the assessor.

MCL 211.154 Petition 154-04-2099 Ingersol Rand

Nunda Township, Cheboygan County

Parcel No. 252-900-000-029-00 Notice was received that the above-referenced petition be withdrawn. Staff recommendation: Withdrawal of the petition as requested by the assessor.

MCL 211.154 Petition 154-05-2827 Qualitrol Color Lab Inc.

Redford Township, Wayne County

Parcel No. 79-999-00-1486-000 An official order was issued for the above-referenced petition following the March 1, 2006 State Tax Commission meeting. Notice was received that the referenced petition be withdrawn at the request of the assessor. Staff recommendation: Rescind the above-referenced order.

MCL 211.154 Petition 154-05-3111 Nextel Communications Inc.

Manchester Township, Washtenaw County

Parcel No. P-99-10-007-003 An official order was issued for the above-referenced petition following the March 22, 2006 State Tax Commission meeting. The determination made by the State Tax Commission was to postpone not approve the request for a change in assessment. Staff recommendation: Rescind the above-referenced order.

MCL 211.154 Petition 154-05-3222 Sprint Spectrum, LP

Fort Gratiot Township, St. Clair County

Parcel No. 20-999-0101-300 An official order was issued for the above-referenced petition following the March 22, 2006 State Tax Commission meeting. The determination made by the State Tax Commission was to postpone not approve the request for a change in assessment. Staff recommendation: Rescind the above-referenced order.